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One Hundred Third Congress of the United States of America

AT THE FIRST SESSION

Begun and held at the City of Washington on Tuesday, the fifth day of January, one thousand nine hundred and ninety-three
An Act To provide for the establishment of strategic planning and performance measurement in the Federal Government, and for other purposes. Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE

This Act may be cited as the Government Performance and Results Act of 1993.

SEC. 2. FINDINGS AND PURPOSES.

- (a) FINDINGS- The Congress finds that--
 - waste and inefficiency in Federal programs undermine the confidence of the American people in the Government and reduces the Federal Governments ability to address adequately vital public needs;
 - Federal managers are seriously disadvantaged in their efforts to improve program efficiency and effectiveness, because of insufficient articulation of program goals and inadequate information on program performance; and
 - congressional policymaking, spending decisions and program oversight are seriously handicapped by insufficient attention to program performance and results.
- (b) PURPOSES- The purposes of this Act are to--
 - improve the confidence of the American people in the capability of the Federal Government, by systematically holding Federal agencies accountable for achieving program results;
 - 2. initiate program performance reform with a series of pilot projects in setting program goals, measuring program performance against those goals, and reporting publicly on their progress;
 - 3. improve Federal program effectiveness and public accountability by promoting a new focus on results, service quality, and customer

satisfaction:

- 4. help Federal managers improve service delivery, by requiring that they plan for meeting program objectives and by providing them with information about program results and service quality;
- 5. improve congressional decisionmaking by providing more objective information on achieving statutory objectives, and on the relative effectiveness and efficiency of Federal programs and spending; and
- 6. improve internal management of the Federal Government.

SEC. 3. STRATEGIC PLANNING.

Chapter 3 of title 5, United States Code, is amended by adding after section 305 the following new section: Sec. 306. Strategic plans

- No later than September 30, 1997, the head of each agency shall submit to the Director of the Office of Management and Budget and to the Congress a strategic plan for program activities. Such plan shall contain--
 - 1. a comprehensive mission statement covering the major functions and operations of the agency;
 - 2. general goals and objectives, including outcome-related goals and objectives, for the major functions and operations of the agency;
 - a description of how the goals and objectives are to be achieved, including a description of the operational processes, skills and technology, and the human, capital, information, and other resources required to meet those goals and objectives;
 - 4. a description of how the performance goals included in the plan required by section 1115(a) of title 31 shall be related to the general goals and objectives in the strategic plan;
 - 5. an identification of those key factors external to the agency and beyond its control that could significantly affect the achievement of the general goals and objectives; and
 - a description of the program evaluations used in establishing or revising general goals and objectives, with a schedule for future program evaluations.
- 2. The strategic plan shall cover a period of not less than five years forward from the fiscal year in which it is submitted, and shall be updated and revised at least every three years.
- 3. The performance plan required by section 1115 of title 31 shall be consistent with the agencys strategic plan. A performance plan may not be submitted for a fiscal year not covered by a current strategic plan under this section.
- 4. When developing a strategic plan, the agency shall consult with the Congress, and shall solicit and consider the views and suggestions of those entities potentially affected by or interested in such a plan.
- 5. The functions and activities of this section shall be considered to be

- inherently Governmental functions. The drafting of strategic plans under this section shall be performed only by Federal employees.
- 6. For purposes of this section the term agency means an Executive agency defined under section 105, but does not include the Central Intelligence Agency, the General Accounting Office, the Panama Canal Commission, the United States Postal Service, and the Postal Rate Commission..

SEC. 4. ANNUAL PERFORMANCE PLANS AND REPORTS.

(a) BUDGET CONTENTS AND SUBMISSION TO CONGRESS

- Section 1105(a) of title 31, United States Code, is amended by adding at the end thereof the following new paragraph:
 (29) beginning with fiscal year 1999, a Federal Government performance plan
- for the overall budget as provided for under section 1115..

(b) PERFORMANCE PLANS AND REPORTS

- Chapter 11 of title 31, United States Code, is amended by adding after section 1114 the following new sections:

Sec. 1115. Performance plans

- 1. In carrying out the provisions of section 1105(a)(29), the Director of the Office of Management and Budget shall require each agency to prepare an annual performance plan covering each program activity set forth in the budget of such agency. Such plan shall--
 - 1. establish performance goals to define the level of performance to be achieved by a program activity;
 - 2. express such goals in an objective, quantifiable, and measurable form unless authorized to be in an alternative form under subsection (b):
 - 3. briefly describe the operational processes, skills and technology, and the human, capital, information, or other resources required to meet the performance goals;
 - 4. establish performance indicators to be used in measuring or assessing the relevant outputs, service levels, and outcomes of each program activity;
 - 5. provide a basis for comparing actual program results with the established performance goals; and
 - 6. describe the means to be used to verify and validate measured values.
- 2. If an agency, in consultation with the Director of the Office of Management and Budget, determines that it is not feasible to express the performance goals for a particular program activity in an

objective, quantifiable, and measurable form, the Director of the Office of Management and Budget may authorize an alternative form. Such alternative form shall--

- 1. include separate descriptive statements of--
 - (A)(i) a minimally effective program, and
 - (ii) a successful program, or
 - (B) such alternative as authorized by the Director of the Office of Management and Budget, with sufficient precision and in such terms that would allow for an accurate, independent determination of whether the program activitys performance meets the criteria of the description; or
- 2. state why it is infeasible or impractical to express a performance goal in any form for the program activity.
- 3. For the purpose of complying with this section, an agency may aggregate, disaggregate, or consolidate program activities, except that any aggregation or consolidation may not omit or minimize the significance of any program activity constituting a major function or operation for the agency.
- 4. An agency may submit with its annual performance plan an appendix covering any portion of the plan that--
 - is specifically authorized under criteria established by an Executive order to be kept secret in the interest of national defense or foreign policy; and
 - 2. is properly classified pursuant to such Executive order.
- 5. The functions and activities of this section shall be considered to be inherently Governmental functions. The drafting of performance plans under this section shall be performed only by Federal employees.
- 6. For purposes of this section and sections 1116 through 1119, and sections 9703 and 9704 the term--
 - 1. agency has the same meaning as such term is defined under section 306(f) of title 5;
 - 2. outcome measure means an assessment of the results of a program activity compared to its intended purpose;
 - 3. output measure means the tabulation, calculation, or recording of activity or effort and can be expressed in a quantitative or qualitative manner;
 - 4. performance goal means a target level of performance expressed as a tangible, measurable objective, against which actual achievement can be compared, including a goal expressed as a quantitative standard, value, or rate;
 - 5. performance indicator means a particular value or characteristic used to measure output or outcome;
 - program activity means a specific activity or project as listed in the program and financing schedules of the annual budget of the United States Government; and
 - 7. program evaluation means an assessment, through objective

measurement and systematic analysis, of the manner and extent to which Federal programs achieve intended objectives.

Sec. 1116. Program performance reports

- 1. No later than March 31, 2000, and no later than March 31 of each year thereafter, the head of each agency shall prepare and submit to the President and the Congress, a report on program performance for the previous fiscal year.
 - Each program performance report shall set forth the performance indicators established in the agency performance plan under section 1115, along with the actual program performance achieved compared with the performance goals expressed in the plan for that fiscal year.
 - 2. If performance goals are specified in an alternative form under section 1115(b), the results of such program shall be described in relation to such specifications, including whether the performance failed to meet the criteria of a minimally effective or successful program.
- 2. The report for fiscal year 2000 shall include actual results for the preceding fiscal year, the report for fiscal year 2001 shall include actual results for the two preceding fiscal years, and the report for fiscal year 2002 and all subsequent reports shall include actual results for the three preceding fiscal years.
- 3. Each report shall--
 - 1. review the success of achieving the performance goals of the fiscal year;
 - 2. evaluate the performance plan for the current fiscal year relative to the performance achieved toward the performance goals in the fiscal year covered by the report;
 - 3. explain and describe, where a performance goal has not been met (including when a program activitys performance is determined not to have met the criteria of a successful program activity under section 1115(b)(1)(A)(ii) or a corresponding level of achievement if another alternative form is used)--
 - 1. why the goal was not met;
 - 2. those plans and schedules for achieving the established performance goal; and
 - 3. if the performance goal is impractical or infeasible, why that is the case and what action is recommended;
 - 4. describe the use and assess the effectiveness in achieving performance goals of any waiver under section 9703 of this title; and
 - 5. include the summary findings of those program evaluations completed during the fiscal year covered by the report.
- 4. An agency head may include all program performance information

- required annually under this section in an annual financial statement required under section 3515 if any such statement is submitted to the Congress no later than March 31 of the applicable fiscal year.
- The functions and activities of this section shall be considered to be inherently Governmental functions. The drafting of program performance reports under this section shall be performed only by Federal employees.

Sec. 1117. Exemption

The Director of the Office of Management and Budget may exempt from the requirements of sections 1115 and 1116 of this title and section 306 of title 5, any agency with annual outlays of \$20,000,000 or less..

SEC. 5. MANAGERIAL ACCOUNTABILITY AND FLEXIBILITY.

- (a) MANAGERIAL ACCOUNTABILITY AND FLEXIBILITY
- Chapter 97 of title 31, United States Code, is amended by adding after section 9702, the following new section: Sec. 9703. Managerial accountability and flexibility
 - 1. Beginning with fiscal year 1999, the performance plans required under section 1115 may include proposals to waive administrative procedural requirements and controls, including specification of personnel staffing levels, limitations on compensation or remuneration, and prohibitions or restrictions on funding transfers among budget object classification 20 and subclassifications 11, 12, 31, and 32 of each annual budget submitted under section 1105, in return for specific individual or organization accountability to achieve a performance goal. In preparing and submitting the performance plan under section 1105(a)(29), the Director of the Office of Management and Budget shall review and may approve any proposed waivers. A waiver shall take effect at the beginning of the fiscal year for which the waiver is approved.
- 2. Any such proposal under subsection (a) shall describe the anticipated effects on performance resulting from greater managerial or organizational flexibility, discretion, and authority, and shall quantify the expected improvements in performance resulting from any waiver. The expected improvements shall be compared to current actual performance, and to the projected level of performance that would be achieved independent of any waiver.
- 3. Any proposal waiving limitations on compensation or remuneration shall precisely express the monetary change in compensation or remuneration amounts, such as bonuses or awards, that shall result from meeting, exceeding, or failing to meet performance goals.

- 4. Any proposed waiver of procedural requirements or controls imposed by an agency (other than the proposing agency or the Office of Management and Budget) may not be included in a performance plan unless it is endorsed by the agency that established the requirement, and the endorsement included in the proposing agencys performance plan.
- 5. A waiver shall be in effect for one or two years as specified by the Director of the Office of Management and Budget in approving the waiver. A waiver may be renewed for a subsequent year. After a waiver has been in effect for three consecutive years, the performance plan prepared under section 1115 may propose that a waiver, other than a waiver of limitations on compensation or remuneration, be made permanent.
- 6. For purposes of this section, the definitions under section 1115(f) shall apply..

SEC. 6. PILOT PROJECTS.

(a) PERFORMANCE PLANS AND REPORTS-

Chapter 11 of title 31, United States Code, is amended by inserting after section 1117 (as added by section 4 of this Act) the following new section: Sec. 1118. Pilot projects for performance goals

- 1. The Director of the Office of Management and Budget, after consultation with the head of each agency, shall designate not less than ten agencies as pilot projects in performance measurement for fiscal years 1994, 1995, and 1996. The selected agencies shall reflect a representative range of Government functions and capabilities in measuring and reporting program performance.
- 2. Pilot projects in the designated agencies shall undertake the preparation of performance plans under section 1115, and program performance reports under section 1116, other than section 1116(c), for one or more of the major functions and operations of the agency. A strategic plan shall be used when preparing agency performance plans during one or more years of the pilot period.
- 3. No later than May 1, 1997, the Director of the Office of Management and Budget shall submit a report to the President and to the Congress which shall--
 - assess the benefits, costs, and usefulness of the plans and reports prepared by the pilot agencies in meeting the purposes of the Government Performance and Results Act of 1993;
 - 2. identify any significant difficulties experienced by the pilot agencies in preparing plans and reports; and
 - 3. set forth any recommended changes in the requirements of the provisions of Government Performance and Results Act of 1993, section 306 of title 5, sections 1105, 1115, 1116, 1117, 1119 and

9703 of this title, and this section..

(b) MANAGERIAL ACCOUNTABILITY AND FLEXIBILITY

- Chapter 97 of title 31, United States Code, is amended by inserting after section 9703 (as added by section 5 of this Act) the following new section: Sec. 9704. Pilot projects for managerial accountability and flexibility
 - 1. The Director of the Office of Management and Budget shall designate not less than five agencies as pilot projects in managerial accountability and flexibility for fiscal years 1995 and 1996. Such agencies shall be selected from those designated as pilot projects under section 1118 and shall reflect a representative range of Government functions and capabilities in measuring and reporting program performance.
- 2. Pilot projects in the designated agencies shall include proposed waivers in accordance with section 9703 for one or more of the major functions and operations of the agency.
- 3. The Director of the Office of Management and Budget shall include in the report to the President and to the Congress required under section 1118(c)--
 - an assessment of the benefits, costs, and usefulness of increasing managerial and organizational flexibility, discretion, and authority in exchange for improved performance through a waiver; and
 - 2. an identification of any significant difficulties experienced by the pilot agencies in preparing proposed waivers.
- 4. For purposes of this section the definitions under section 1115(f) shall apply..

(c) PERFORMANCE BUDGETING

- Chapter 11 of title 31, United States Code, is amended by inserting after section 1118 (as added by section 6 of this Act) the following new section: Sec. 1119. Pilot projects for performance budgeting
 - 1. The Director of the Office of Management and Budget, after consultation with the head of each agency shall designate not less than five agencies as pilot projects in performance budgeting for fiscal years 1998 and 1999. At least three of the agencies shall be selected from those designated as pilot projects under section 1118, and shall also reflect a representative range of Government functions and capabilities in measuring and reporting program performance.
 - 2. Pilot projects in the designated agencies shall cover the preparation of performance budgets. Such budgets shall present, for one or more of the major functions and operations of the agency, the varying levels

- of performance, including outcome-related performance, that would result from different budgeted amounts.
- 3. The Director of the Office of Management and Budget shall include, as an alternative budget presentation in the budget submitted under section 1105 for fiscal year 1999, the performance budgets of the designated agencies for this fiscal year.
- 4. No later than March 31, 2001, the Director of the Office of Management and Budget shall transmit a report to the President and to the Congress on the performance budgeting pilot projects which shall--
 - assess the feasibility and advisability of including a performance budget as part of the annual budget submitted under section 1105:
 - 2. describe any difficulties encountered by the pilot agencies in preparing a performance budget;
 - 3. recommend whether legislation requiring performance budgets should be proposed and the general provisions of any legislation; and
 - 4. set forth any recommended changes in the other requirements of the Government Performance and Results Act of 1993, section 306 of title 5, sections 1105, 1115, 1116, 1117, and 9703 of this title, and this section.
- 5. After receipt of the report required under subsection (d), the Congress may specify that a performance budget be submitted as part of the annual budget submitted under section 1105..

SEC. 7. UNITED STATES POSTAL SERVICE.

Part III of title 39, United States Code, is amended by adding at the end thereof the following new chapter:

CHAPTER 28--STRATEGIC PLANNING AND PERFORMANCE MANAGEMENT Sec.

2801. Definitions.

2802. Strategic plans.

2803. Performance plans.

2804. Program performance reports.

2805. Inherently Governmental functions.

Sec. 2801. Definitions

For purposes of this chapter the term--

- 1. outcome measure refers to an assessment of the results of a program activity compared to its intended purpose;
- 2. output measure refers to the tabulation, calculation, or recording of activity or effort and can be expressed in a quantitative or qualitative manner;
- 3. performance goal means a target level of performance expressed as a

- tangible, measurable objective, against which actual achievement shall be compared, including a goal expressed as a quantitative standard, value, or rate;
- 4. performance indicator refers to a particular value or characteristic used to measure output or outcome;
- 5. program activity means a specific activity related to the mission of the Postal Service; and
- 6. program evaluation means an assessment, through objective measurement and systematic analysis, of the manner and extent to which Postal Service programs achieve intended objectives.

Sec. 2802. Strategic plans

- 1. No later than September 30, 1997, the Postal Service shall submit to the President and the Congress a strategic plan for its program activities. Such plan shall contain--
 - 1. a comprehensive mission statement covering the major functions and operations of the Postal Service;
 - general goals and objectives, including outcome-related goals and objectives, for the major functions and operations of the Postal Service:
 - a description of how the goals and objectives are to be achieved, including a description of the operational processes, skills and technology, and the human, capital, information, and other resources required to meet those goals and objectives;
 - 4. a description of how the performance goals included in the plan required under section 2803 shall be related to the general goals and objectives in the strategic plan;
 - 5. an identification of those key factors external to the Postal Service and beyond its control that could significantly affect the achievement of the general goals and objectives; and
 - a description of the program evaluations used in establishing or revising general goals and objectives, with a schedule for future program evaluations.
- The strategic plan shall cover a period of not less than five years forward from the fiscal year in which it is submitted, and shall be updated and revised at least every three years.
- 3. The performance plan required under section 2803 shall be consistent with the Postal Services strategic plan. A performance plan may not be submitted for a fiscal year not covered by a current strategic plan under this section.
- 4. When developing a strategic plan, the Postal Service shall solicit and consider the views and suggestions of those entities potentially affected by or interested in such a plan, and shall advise the Congress of the contents of the plan.

Sec. 2803. Performance plans

- 1. The Postal Service shall prepare an annual performance plan covering each program activity set forth in the Postal Service budget, which shall be included in the comprehensive statement presented under section 2401(g) of this title. Such plan shall--
 - 1. establish performance goals to define the level of performance to be achieved by a program activity;
 - 2. express such goals in an objective, quantifiable, and measurable form unless an alternative form is used under subsection (b):
 - 3. briefly describe the operational processes, skills and technology, and the human, capital, information, or other resources required to meet the performance goals;
 - establish performance indicators to be used in measuring or assessing the relevant outputs, service levels, and outcomes of each program activity;
 - 5. provide a basis for comparing actual program results with the established performance goals; and
 - 6. describe the means to be used to verify and validate measured values.
- 2. If the Postal Service determines that it is not feasible to express the performance goals for a particular program activity in an objective, quantifiable, and measurable form, the Postal Service may use an alternative form. Such alternative form shall--
 - 1. include separate descriptive statements of--
 - (A) a minimally effective program, and
 - (B) a successful program,
 - with sufficient precision and in such terms that would allow for an accurate, independent determination of whether the program activitys performance meets the criteria of either description; or
 - 2. state why it is infeasible or impractical to express a performance goal in any form for the program activity.
- 3. In preparing a comprehensive and informative plan under this section, the Postal Service may aggregate, disaggregate, or consolidate program activities, except that any aggregation or consolidation may not omit or minimize the significance of any program activity constituting a major function or operation.
- 4. The Postal Service may prepare a non-public annex to its plan covering program activities or parts of program activities relating to--
 - (1) the avoidance of interference with criminal prosecution;
 - (2) matters otherwise exempt from public disclosure under section 410(c) of this title.

- 1. The Postal Service shall prepare a report on program performance for each fiscal year, which shall be included in the annual comprehensive statement presented under section 2401(g) of this title.
 - 1. The program performance report shall set forth the performance indicators established in the Postal Service performance plan, along with the actual program performance achieved compared with the performance goals expressed in the plan for that fiscal year.
 - 2. If performance goals are specified by descriptive statements of a minimally effective program activity and a successful program activity, the results of such program shall be described in relationship to those categories, including whether the performance failed to meet the criteria of either category.
- 2. The report for fiscal year 2000 shall include actual results for the preceding fiscal year, the report for fiscal year 2001 shall include actual results for the two preceding fiscal years, and the report for fiscal year 2002 and all subsequent reports shall include actual results for the three preceding fiscal years.
- 3. Each report shall--
 - 1. review the success of achieving the performance goals of the fiscal year;
 - 2. evaluate the performance plan for the current fiscal year relative to the performance achieved towards the performance goals in the fiscal year covered by the report;
 - 3. explain and describe, where a performance goal has not been met (including when a program activitys performance is determined not to have met the criteria of a successful program activity under section 2803(b)(2))--
 - (A) why the goal was not met;
 - (B) those plans and schedules for achieving the established performance goal; and
 - (C) if the performance goal is impractical or infeasible, why that is the case and what action is recommended; and
 - 4. include the summary findings of those program evaluations completed during the fiscal year covered by the report.

Sec. 2805. Inherently Governmental functions
The functions and activities of this chapter shall be considered to be
inherently Governmental functions. The drafting of strategic plans,
performance plans, and program performance reports under this section shall
be performed only by employees of the Postal Service..

SEC. 8. CONGRESSIONAL OVERSIGHT AND LEGISLATION.

 IN GENERAL- Nothing in this Act shall be construed as limiting the ability of Congress to establish, amend, suspend, or annul a performance goal. Any such action shall have the effect of superseding

- that goal in the plan submitted under section 1105(a)(29) of title 31, United States Code.
- 2. GAO REPORT- No later than June 1, 1997, the Comptroller General of the United States shall report to Congress on the implementation of this Act, including the prospects for compliance by Federal agencies beyond those participating as pilot projects under sections 1118 and 9704 of title 31, United States Code.

SEC. 9. TRAINING.

The Office of Personnel Management shall, in consultation with the Director of the Office of Management and Budget and the Comptroller General of the United States, develop a strategic planning and performance measurement training component for its management training program and otherwise provide managers with an orientation on the development and use of strategic planning and program performance measurement.

SEC. 10. APPLICATION OF ACT.

No provision or amendment made by this Act may be construed as--

- creating any right, privilege, benefit, or entitlement for any person who is not an officer or employee of the United States acting in such capacity, and no person who is not an officer or employee of the United States acting in such capacity shall have standing to file any civil action in a court of the United States to enforce any provision or amendment made by this Act; or
- 2. superseding any statutory requirement, including any requirement under section 553 of title 5, United States Code.

SEC. 11. TECHNICAL AND CONFORMING AMENDMENTS.

- 1. AMENDMENT TO TITLE 5, UNITED STATES CODE- The table of sections for chapter 3 of title 5, United States Code, is amended by adding after the item relating to section 305 the following: 306. Strategic plans..
- 2. AMENDMENTS TO TITLE 31, UNITED STATES CODE-
 - 1. AMENDMENT TO CHAPTER 11- The table of sections for chapter 11 of title 31, United States Code, is amended by adding after the item relating to section 1114 the following: 1115. Performance plans.
 - 1116. Program performance reports.
 - 1117. Exemptions.
 - 1118. Pilot projects for performance goals.
 - 1119. Pilot projects for performance budgeting..
 - 2. AMENDMENT TO CHAPTER 97- The table of sections for chapter 97 of title 31, United States Code, is amended by adding after the item relating to section 9702 the following: 9703. Managerial

accountability and flexibility. 9704. Pilot projects for managerial accountability and flexibility..

3. AMENDMENT TO TITLE 39, UNITED STATES CODE- The table of chapters for part III of title 39, United States Code, is amended by adding at the end thereof the following new item: 2801.

Speaker of the House of Representatives. Vice President of the United States and President of the Senate.

Legislative Bulletin 105-9 March 13, 1998

THE HOUSE PASSES H.R. 2883 THE GOVERNMENT PERFORMANCE & RESULTS ACT

AMENDMENTS

On Thursday, March 12, 1998, the House passed by a vote of 242-168 H.R. 2883, the Government Performance and Results Act Technical Amendments of 1998. The major provisions of interest are delineated below.

Strategic Plans

- * Requires Federal agencies to revise, update and resubmit to Congress and to the Office of Management and Budget (OMB) strategic plans not later than September 30, 1998 and of every third year thereafter. The plans must:
 - o identify similar overlapping functions and programs within and among Federal agencies and explain coordination efforts to ensure overlapping initiatives are subject to complementary goals, strategies and performance measures.
 - o identify major management problems, including but not limited to programs and activities at high risk for waste, abuse or mismanagement affecting the agency, that have been documented by the agency Inspector General (IG), the General Accounting Office and others, and reflect specific goals, strategies and performance measures to resolve those problems.
 - o include an assessment by the agency head of the adequacy and reliability of the agency data sources and information and accounting systems to support its strategic plans and performance plans and performance reports. To the extent inadequacies exist, the plan should include an explanation from the agency head of how the agency will resolve them.
 - o be prepared and submitted as a single document and formatted in a manner that clearly demonstrates the linkages among the elements of the plan. Executive departments are required to submit departmentwide strategic plans and separate component strategic plans for each of the major mission-related components of the department.

Performance Plans and Performance Reports

* Directs OMB to submit to Congress no later than March 31, 2000, and no later than March 31 of each year thereafter, an integrated,

- governmentwide performance report for the previous fiscal year to include, among other Government Performance and Results Act of 1993 (GPRA) requirements, actual results and accomplishments.
- * Directs OMB to require agencies when developing performance plans covering each program activity set forth in its budget to establish performance indicators which shall include determination of the full costs of each program activity. The term "full costs" is to be defined as used in the most recent Managerial Cost Accounting Standards of the Federal Financial Accounting Standards.
- * Requires agency IGs to develop and implement a plan to review agency strategic plans, performance plans and performance reports. The IG review should include an examination of agency efforts to develop and use performance measures and that verifies and validates selected agency data sources, information collection systems and accounting systems. In developing the review plan and selecting specific performance indicators, supporting data sources, etc., to be examined, the IGs are required to:
 - o consult with congressional committees and agency heads, including in determining the scope and course of their review.
 - o emphasize performance measures associated with programs or activities believed to have a high risk of waste, fraud, or mismanagement, and based on IG assessment, need a review of the controls applied in developing the performance data to ensure accuracy of those data. Directs the IGs to submit the review plan to the Congress and the agency heads at least annually, beginning no later than October 31, 1998.
- * Requires agency IGs to audit agency strategic plans, performance plans and performance reports and to submit the results, findings and recommendations to Congress and the agency heads not later than April 30 and October 31 of each year. Such submission shall be made as part of the semiannual reports required under the Inspector General Act of 1978.
- * Directs the Council on Environmental Quality to comply with the provisions of Government Performance and Results Act of 1993.
- * Clarifies that GPRA applies to the Federal Reserve System's Board of Governors and to the Federal Reserve banks, but only with respect to operations and functions that are not directly related to the establishment and conduct of the monetary policy of the United States.